



Tax Administration Division

P.O. Box 194 Laguna, NM 87026 - (505) 552-6654

Public Notice

No. 02.043016

Effective July 1, 2016; Receipts from the Sales or leases within the Pueblo of Laguna Reservation of tangible personal property and the performance of services by Pueblo-owned businesses will no longer be exempt from the Pueblo's Gross Receipts Tax.

At a duly called meeting of the Pueblo of Laguna Council held on April 30, 2016, Council adopted Resolution No. 36-16 authorizing the amendment of the Pueblo of Laguna Code, Title VI, Chapter 3, Section 6-3-6.C., rescinding the exemption for "Tribal-owned businesses" from the Pueblo's Gross Receipts Tax.

Section 6-3-6.C. shall now read:

Receipts from the following transactions are exempt from the tax imposed by this chapter.

- C. Sales or leases of tangible personal property and the performance of services by the Pueblo, its governmental entities and political subdivisions.

Resolution No. 36.16 attached



PUEBLO OF LAGUNA COUNCIL

Resolution No. 36-16

Re: Resolution amending Pueblo of Laguna Code Title VI, Chapter 3, Section 6-3-6 Exemptions, eliminating from exemption letter "C" the phrase "...and Pueblo-owned businesses."

At a duly called meeting of the Pueblo of Laguna Council held on the 30th day of April, 2016, the following resolution was adopted:

WHEREAS, the Pueblo of Laguna ("Pueblo") is a federally recognized Indian Tribe with all the inherent sovereign governing powers; and

WHEREAS, the Pueblo of Laguna Council is the governing body of the Pueblo, with the authority to levy and collect taxes, including general and special assessments from any member or other person or entity residing on or engaged in an activity on the lands of the Pueblo, and to raise revenue for the needs of the Pueblo under Article IV, Section 2(f) of the Pueblo of Laguna Constitution; and

WHEREAS, Council has adopted Pueblo of Laguna Code Title VI, Chapter 3 – Gross Receipts Tax for the purpose of raising public money to aid in defraying the necessary and ordinary expenses of the Pueblo for the provision of governmental services to all persons within the Reservation; and

WHEREAS, Council has adopted Chapter 3, Section 6-3-6, Exemptions, which includes exemption letter "C" which currently states that exempt from the Pueblo's Gross Receipts Tax are those receipts received from the "Sales or leases of tangible personal property and the performance of services by the Pueblo, its governmental entities and political subdivisions, and Pueblo-owned businesses;" and

WHEREAS, it has been determined by Council that it is prudent and in the best interest of the Pueblo that the phrase, "...and Pueblo-owned businesses;" be eliminated from this exemption in order to align with the intent of "full implementation" of the Pueblo Gross Receipts Tax pursuant to Resolution No. 29-16, adopted March 5, 2016; and

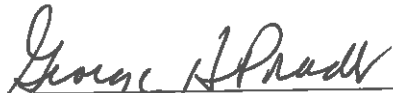
WHEREAS, although an "amendment to the law" as defined within the Legislative Process Policy, Section A. Legislative Process, requires review by the Governor and the Executive Staff with the assistance of the Chief of Operations, Chief Financial Officer and the Government Affairs Director, the Pueblo Council retains the discretion to make independent determinations on any subject within the authority of the Pueblo Council, pursuant to Article IV

of the Pueblo Constitution and may waive the requirement of this process.

NOW, THEREFORE, BE IT RESOLVED, that Council hereby (1) waives the Legislative Process Policy; and (2) amends the Pueblo of Laguna Code Title VI, Chapter 3, Section 6-3-6 Exemption Letter "C", by eliminating the phrase "...and Pueblo-owned businesses" from the exemption. Letter "C" shall now read: "Sales or leases of tangible personal property and the performance of services by the Pueblo, its governmental entities and political subdivisions."

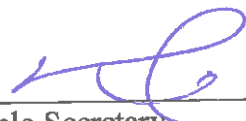
BE IT FURTHER RESOLVED, that this amendment to the Pueblo of Laguna Code Title VI, Chapter 3, Section 6-3-6.C., shall be effective on **July 1, 2016**.


Governor


Council Member


Council Member

ATTEST:



for Pueblo Secretary

CERTIFICATION

The foregoing resolution was enacted upon by the Pueblo of Laguna Council on the 30th day of April, 2016, by a vote of 20 for and 0 opposed, at a duly called meeting at which a quorum of the Council was present.


Governor

ATTEST:


for Pueblo Secretary